

STATE OF NEW YORK
STATE TAX COMMISSION
ALBANY, NEW YORK 12227

PAUL B. COBURN
SECRETARY
Telephone: (518) 457-6162

June 19, 1981

Master Cities, Inc.
1306 Rockland Ave.
Staten Island, NY 10314

Gentlemen:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1090(a) of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquires concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned.

Very truly yours,

PAUL B. COBURN
SECRETARY TO THE
STATE TAX COMMISSION

cc: Petitioner's Representative
Howard Sherman
Martin Rosen & Company
666 5th Ave.
New York, NY 10019
Taxing Bureau's Representative

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition	:	
of	:	
Master Cities, Inc.	:	<u>DEFAULT ORDER</u>
	:	81-P-21
for Revision or for Refund of Corporation Franchise	:	
Tax under Article(s) 9A of the Tax Law for the	:	
Years 1975 - 1977.	:	

Petitioner(s) Master Cities, Inc., filed a petition for revision or for refund of Corporation Franchise Tax under Article(s) 9A of the Tax Law for the Years 1975 - 1977. File No. 28081

Under Section 601.5 of the State Tax Commission Rules of Practice and Procedure, a notice was served on the petitioner(s) to file a perfected petition. Notice to file the perfected petition was sent to the petitioner(s) last known address. Petitioner(s) failed to file a perfected petition. A default has been duly noted.

Now on motion of the Secretary to the State Tax Commission, it is
ORDERED that the petition of Master Cities, Inc., be and the same is
hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
June 19, 1981

July 20, 1981

Michael Lipsky, C.P.A.
Martin Rosen & Company
666 Fifth Avenue
New York, NY 10103

RE: MASTER CITIES, INC.

Dear Mr. Lipsky:

This is to acknowledge receipt of your letter of July 14, 1981.

Your motion to vacate the default order issued June 19, 1981 for failure to file a perfected petition is granted upon condition that you file a perfected petition within 45 days from the date of this letter.

Perfected petition forms are enclosed for your convenience.

Sincerely,

PAUL B. COBURN
Secretary to the State Tax Commission

PBC:mac
cc: Aloysius Nendza, Assistant Director
Tax Appeals Bureau

MARTIN ROSEN & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

MARTIN ROSEN, C.P.A.
LEONARD JAY READE, C.P.A.
HOWARD SHERMAN, C.P.A.
MELVIN A. GOLDBERG, C.P.A.
STEVEN GARTH, C.P.A.

666 FIFTH AVENUE • NEW YORK, N. Y. 10103
(212) 581-1100

July 14, 1981

Mr. Paul B. Coburn
Secretary to the State Tax Commission
State Campus
Room 200
Building 9
Albany, New York 12227

Re: Master Cities, Inc.
Default Order: 81 P 21

Dear Mr. Coburn:

The above-named taxpayer has received a Default Order attributable to its failure to file a perfected Petition for the years 1975 through 1977. File Number 28081.

I respectfully request that the Default Order be vacated and that a form to file a perfected Petition be forwarded to me.

Since the Power of Attorney has previously been filed, kindly send copies of any and all correspondence to this office.

If you have any further questions, please do not hesitate to contact the undersigned.

Yours truly,

Michael Lipsky

Michael Lipsky

ML:ej

